

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
	:
-----X	

Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)

**SECOND AMENDED SUPPLEMENTAL AFFIDAVIT OF
THEODORE A. KREBSBACH, ESQ. ON BEHALF OF KREBSBACH & SNYDER, P.C.**

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

THEODORE A. KREBSBACH, being duly sworn, upon his oath, deposes and
says:

1. I am a member of Krebsbach & Snyder, P.C., located at 55 Broadway,
Suite 1600, New York, NY 10006 (the "Firm").
2. On March 11, 2009, I executed an Affidavit and Disclosure Statement (the
"Affidavit") in support of Debtors' retention of the Firm as ordinary course professionals to
provide legal services with respect to litigation, arbitration, collection and related matters and
submitted that Affidavit and a completed Retention Questionnaire (the "Questionnaire") to the
Debtors' bankruptcy counsel, to be filed with the Court in accordance with the procedures set
forth in the order entered November 5, 2008 authorizing the Debtors to employ professionals
utilized in the ordinary course of business [Docket No. 1394]. The Debtors subsequently filed
the Affidavit and Questionnaire with the Court on March 18, 2009 [Docket No. 3158].
3. On March 11, 2010, I executed a Supplemental Affidavit and Disclosure
Statement and an Amended Retention Questionnaire to, among other things, disclose the annual

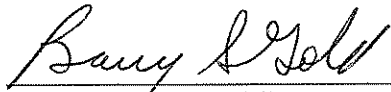
increase in our firm's billing rates. The Debtors subsequently filed the Affidavit and Amended Retention Questionnaire with the Court on March 12, 2010 (Docket # 7543).

4. This Affidavit supplements the previous Affidavit and Supplemental Affidavit as follows:

- Subsequent to the filing of the Supplemental Affidavit and Amended Retention Questionnaire -- in 2011 -- the Firm's rates increased as they typically do each year. The 2011 hourly rates are as follows: Partner-\$395; Of Counsel-\$325; Associate-\$205-250. The Firm's rates are subject to change.

By: 
THEODORE A. KREBSBACH

Subscribed and sworn to before me
this 1st day of February, 2011


Notary Public

BARRY S. GOLD
Notary Public, State of New York
No. 4827953
Qualified in Westchester County
Commission Expires May 31, 1990-2014